I hereby certify that this paper (along with any paper referred to as being attached or enclosed) is being deposited with the U.S. Postal Service on the date shown below with sufficient postage as First Class Mail, in an envelope addressed to: MS Amendment, Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450

Dated: March 10, 2006

(Lisa A. Calder)

Docket No.: 1801270.125US1

(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

re Patent Application of:

Jason Souloglou et al.

Customer No.: 23483

Application No.: 09/827974

Confirmation No.: 7224

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Art Unit: 2192

For: PROGRAM CODE CONVERSION

Examiner: M. J. Yigdall

MS Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated September 21, 2005, please amend the above-identified U.S. patent application as follows:

Amendments to the Claims are reflected in the listing of claims, which begins on page 2 of this paper.

Remarks/Arguments begin on page 9 of this paper.